

# Instructions for Completing the 2011 Payable 2012 County Levy Limit Worksheet

## Page 1 Instructions

- Line 1 This entry is the 2010 payable 2011 actual county levy (line 27 of the 2010 state and county apportionment sheet less items to which levy limits do not apply).
- Line 2 This entry is the amount levied in 2010 for unreimbursed expenses related to an emergency.
- Line 3 This entry is the general obligation debt service for calendar year 2011 for debt authorized **after** July 1, 2005. (Line 9 from 2010 Levy Limit Worksheet)
- Line 4 This entry is the 2010 payable 2011 allowable county levy for levy limit purposes.
- Line 5 This entry is the 2010 payable 2011 actual county levy from Line 4 increased by the valuation factor of 0% and the percentage due to terminated TIF Districts.
- Line 6 This entry is the 2010 payable 2011 actual county levy from Line 4 increased by the net new construction valuation factor and the percentage due to terminated TIF Districts.
- Line 7 This entry is the 2010 payable 2011 county levy limit before adjustments. It is the larger of line 5 or line 6.
- Line 8 This entry is the total adjustments from page 2 line N.
- Line 9 This is the 2011 payable 2012 allowable county levy, which is the total of line 7 plus the adjustments from line 8. NOTE: For 2011, the allowable levy does NOT include amounts levied for library services under s. 43.12, bridge/culvert aid under s. 82.08(2), countywide EMS and developmentally disabled education levy. These amounts can be levied over and above the levy limit calculated on line 9.

## Page 2 Instructions

### Adjustments to Levy Limit

- Line A Increase for unused levy from previous year. Allowable increase has been calculated by the Department of Revenue and is shown on line 5 in the box labeled "Adjustment for previous year's unused levy". REMINDER: This increase can only be taken if approved per sec. 66.0602(3)(f)3a, b, or c Wis. Stats.
- Line B Decrease in debt service levy for debt authorized **prior** to July 1, 2005. This adjustment does not apply to counties that are not taking the ½% increase on line A.
- Line C This entry is used to **increase** the allowable levy because the county debt service for calendar year 2012 is higher than the debt service for calendar year 2011 for debt authorized **prior** to July 1, 2005.
- Line D Increase in levy for county's share of refunded or rescinded taxes.
- Line E Increase in levy for debt service for calendar year 2012 for general obligation debt authorized **after** July 1, 2005.
- Line F This entry is used to **increase** the allowable levy because the county was authorized to do so by a referendum.
- Line G Increase in the allowable levy by the amount of unreimbursed expenses related to an emergency declared by the governor.
- Line H This entry is used to **increase or decrease** the allowable levy because of an increase or decrease in

costs associated with an intergovernmental cooperation agreement.

- Line I Decrease in the allowable levy because the county **transferred a service** previously provided by the county to another governmental unit (includes towns, villages, cities and counties).
- Line J Increase in the allowable levy because the county **assumed a service** previously provided by another governmental unit(s) (includes towns, villages, cities, and counties).
- Line K Increase in the allowable levy because the county **consolidated a service** previously provided by another governmental unit (includes towns, villages, cities) within the county.
- Line L This entry is used to **increase** the allowable levy for lease payments for a lease revenue bond issued before July 1, 2005.
- Line M This entry is used to **increase** the allowable levy for a shortfall for debt service for a revenue bond issued under s. 66.0621.
- Line N This is the total of lines A through M. Enter this total on page 1, line 8.

The completed Form SL202C must be electronically submitted by **December 15, 2011**.  
Any supporting documentation should be mailed to:

Wisconsin Department of Revenue  
Local Government Services 6-97  
P.O. Box 8971  
Madison WI 53708-8971

Contact: Sue Nelson, (608) 266-8618 (sue.nelson@revenue.wi.gov).

FAX number is (608) 264-6887.